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James O. Steele

THE

ANNUAL REPORT,

OF THE

AUDITORS OF ACCOUNTS,

OF THE

TOWN OF SALEM, N. H.,

FOR THE YEAR ENDING MAR. 4, 1859.

LAWRENCE:
AMERICAN OFFICE.—SARGENT & MERRILL, PRINTERS.
1859.

NEW HAMPSHIRE
STATE LIBRARY

ERRATA.

On Page 4,in last line of "Schools," read "Due Treasurer, deducted 4 cts.," instead of 40, and in footing of the same, read "$1055,80," instead of $1055,04.

On Page 9, in footing of "Recapitulation," instead of $5805 86, read "$5805 76."

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TOWN OFFICERS FOR 1858.

GEORGE N. AUSTIN, Town Clerk.

WM. G. CROWELL,
JAMES TAYLOR,
JOSIAH CLUFF, } Selectmen.

BENJAMIN FOSTER, Overseer of Poor.

WM. PAGE, Supt. School Committee.

CLINTON EWINS,
CHARLES AUSTIN, } Constables.

JAMES BAILEY,
EDWARD GRIFFIN,
ASA S. AUSTIN, } Auditors.

CHARLES AUSTIN, Collector.

AUDITOR'S REPORT.

The Committee chosen to audit the Accounts of the Selectmen of the town of Salem, N. H., for the fiscal year ending March 4th, 1859,

REPORT.

SELECTMEN,		DR.
Cash received of former Board,	$64 65	
John L. Clendennin's note,	88 91	
Jonathan H. Merrill's note,	46 00	
Cash received of J. Buxton, Liquor Agent, 1857,	34 01	
Wm. Moore,	300 00	
Wm. G. Crowell,	110 00	
Joseph Ayer,	500 00	
of County, on account Poor,	350 25	
Isaac Thom, Overseer Poor, 1857,	44 83	
Isaac Thom, Collector, 1857,	236 71	
Railroads, 1858,	88 96	
Literary money, 1858,	112 00	
Whole amount taxes assessed for 1858,	3587 45	
		$5563 77

SELECTMEN,		CR.
By paying Isaac Thom, Collect. Taxes, '57, abatement,	$32 11	
Highway receipts returned, 1857,	21 23	
Orders returned, 1857,	191 04	
Chas. Austin, Collector, '58, paying State tax,	291 90	
County tax,	730 68	
printing tax bills,	5 00	
collecting taxes, 1858,	53 81	
discount on taxes, 1858,	123 00	
abatements,	29 13	
expenses to pay State and County taxes,	7 00	
highway receipts returned,	23 96	
		$1508 86

PAID ON ACCOUNT OF SCHOOLS.

Dist. No. 1.—Town appropriation,	$133 29		
Literary money,	17 47		
Railroad,	8 90		
Dist. No. 2.—Town appropriation,	45 14		
Literary money,	5 93		
Railroad,	8 90		
Dist. No. 3.—Town appropriation,	48 02		
Literary money,	6 30		
Railroad,	8 90		
Dist. No. 4.—Town appropriation,	104 46		
Literary money,	13 69		
Railroad,	8 90		
Dist. No. 5.—Town appropriation,	87 68		
Literary money,	11 49		
Railroad,	8 90		
Dist. No. 6.—Town appropriation,	126 61		
Literary money,	16 59		
Railroad,	8 90		
Dist. No. 7.—Town appropriation,	83 45		
Literary money,	10 92		
Railroad,	8 90		
Dist. No. 8.—Town appropriation,	75 28		
Literary money,	9 86		
Railroad,	8 90		
Dist. No. 9.—Town appropriation,	86 08		
Literary money,	11 28		
Railroad,	8 90		
Dist. No. 10.—Town appropriation,	64 83		
Literary money,	8 47		
Railroad,	8 90	$1055 84	
Due Treasurer, deducted,			40
		$1055 04	

PAID ON ACCOUNT OF ROADS AND BRIDGES.

To Charles E. Woodbury, repairing road in Dis. No. 20,	3 20	
Charles E. Woodbury for 34 feet oak plank,	1 36	
Lowell Reed, repairs of road near G. Cross's	7 00	
Ansel Merrill, rep's road and railing bridge near S. Br'k	7 00	
William S. Kelley, repairs of bridge near his house,	8 75	
E. G. Dustin, 83 feet oak plank,	2 49	
W. G. Crowell, 60 feet board measure white oak plank,	1 50	
Mores Bailey, 24 feet timber at $6 per ton	3 60	
Mores Bailey, 1½ days labor	1 50	
Robert Emerson, Labor on bridge near D. P. Merrill's	3 49	
Varnum Merrill, 7½ day's labor on bridge,	11 25	
Daniel Merrill, for 426 feet plank	10 65	
Thomas Dustin, 96 feet plank,	2 40	
Isiah Woodbury, labor, bridge near D. P. Merrill's	0 50	
Daniel P. Merrill, labor and stone on bridge	1 67	
James L. Brown, labor, bridge near D. P. Merrill's	2 40	—$68 67

PAID ON NON-RESIDENT HIGHWAY TAXES.

To C. E Woodbury	for	working	non-resident	highway	tax,	2 32
Ira Morrison	"	"	"	"	"	2 80
W. B. Kimball	"	"	"	"	"	0 40
Cyrus Wilson	"	"	"	"	"	4 87
Lowell Reed	"	"	"	"	"	3 64
J. Q. A. Kelley	"	"	"	"	"	3 36
I. M. Kelley	"	"	"	"	"	2 20
James L. Brown	"	"	"	"	"	0 30
Geo. Woodbury	"	"	"	"	"	0 40
O. Dustin 2d	"	"	"	"	"	3 26
H. C. Percy	"	"	"	"	"	2 60
David Loud	"	"	"	"	"	0 36
Samuel Kelley	"	"	"	"	"	3 40—$29 91

PAID BREAKING ROADS AND SHOVELING SNOW.

To I. M. Kelley,	5	hours	men				0 50
J. Q. A. Kelley,	28½	hours	men	8¾	oxen		3 90
James L. Brown,	49	"	"	20	"		7 30
Isaiah M. Kelley	12	"	"				1 20
Elijah Jennings	12	"	"	6	"		1 92
James L. Foster	5	"	"				0 50
C. E. Woodbury	12	"	"	8	"		2 16
Daniel Taylor	4	"	"	8	"		1 36
David Loud	15	"	"	12	"		2 94
Henry C. Percy	20	"	"	4	"		2 48
James W. Bailey	25	"	"	5	"		3 10
Obadiah Dustin	14	"			"		1 40
Isaiah Kelley	6½	"	"	13	"		2 21
Samuel Kelley	18	"	"	5	"		2 40
B. H. Woodbury	7	"	"	3⅜	"		1 14
J. W. Bradford	12	"	"	2	"	6 horse	2 04—$36 55

PAID ON ACCOUNT OF CONTINGENCIES.

Sept. 29, 1858.

Paid J. W. Smith, interest on note,	$58 26
for stationery and postage,	2 33
for dinners and horse keeping and expenses while taking invoice,	7 00
for paper for check list,	60
for invoice books and blanks,	4 12
Wm. G. Crowell's note,	110 00
" " interest and exchange,	3 85
Geo. Simpson's note and interest,	344 22
Wm. B. M. Chase's note and interest,	193 96
Order No. 14, returned by Treasurer,	7 85
C. E. Goss, runners for hearse,	10 00
Clinton Ewins, for services as constable, 1858,	5 00
David Loud, interest on note,	21 18
L. W. Chase, for repairing hearse,	4 00
Amos Emerson, abatement on tax,	32
Benaiah Pettingill's note and interest,	107 62

Paid for wood for Town House,	4 25	
J. C. Ewins, for 14 dinners,	3 50	
School Commissioner,	20 02	
abatement to Wm. Frost, (tax)	73	
Overseer of almshouse, 1858,	25 00	
E. C. Gordon, for repairs on hearse,	1 63	
interest on Jemima Allen's note,	10 72	
J. L. Treffren, as Superintendent of Schools, 1857,	39 50	
J. F. C. Hayes, for printing town and school reports,	24 00	
Chas. Austin's note and interest,	107 00	
J. C. Carey, for services and expenses as Auditor. '57,	6 25	
J. C. Ewins, for services as Auditor for 1856–57,	8 75	
James Ayer, for services in part as Town Clerk, '57,	1 65	
Joseph Webster, balance services as Selectman, '57,	7 00	
Charles Austin, bal. for services as Selectman, '57.	12 30	
Wm. G. Crowell, bal. for services as Selectman, '57,	8 00	
Samuel Kelley, for services of self and wife on town farm, 1857,	106 83	
John F. Tenney, as Moderator, 1858,	3 00	
Geo. N. Austin, as Town Clerk, &c., 1858,	28 78	
Order No. 65, drawn on Isaac Thom, '57, and returned and paid in 1859,	55 94	
E. G. Frothingham, for check lists,	3 00	
Wm. G. Crowell, for taking affidavits,		
1857, in case of M. F. Allen,	1 00	
" " " county paupers,	1 50	
1858, " " Roberts,	1 00	
J. R. Wheeler, as Auditor, 1858,	2 00	
Chas. Austin, abatement town farm tax,	18 58	
dinners and horse keeping, for Selectmen,	2 83	$1385 07

Paid Wm. G. Crowell, services as Selectman, ½ day settling with former Board Selectmen, 50c; 1 day preparing invoice book, 1 00; ½ day drawing jurors, 50c; 1 day appointing town officers, 1 00; 6 days taking invoice and enrolling soldiers, 6 00; 5 days making taxes, 5 00; recording taxes, 2 00; 1 day making Surveyor's lists, 1 00; ½ day examining lines in school districts No. 5 and 10, 50c; ½ day examining records, 50c; making Collector's book, 2 00; ½ day appointing Liquor Agent, 50c; writing bonds and agreements, 1 00; writing warrants for school districts No. 5 and 6, 50c; ½ day examining records, 50c; measuring liquor, 50c; ½ day settling with J. Buxton, Liquor Agent, 50c; 1 day to hire money, 1 00; horse and wagon, 1 00; journey to Pelham, to pay Simpson Note, 1 25; drawing jurors, 50c; ½ day giving orders, 50c; writing constable's bonds, 50c; ½ day appointing collector, 50c; making school papers, 1 00; ½ day giving orders, 50c; drawing jurors, 50c; ½ day regulating jurors' box, 50c; 1 day posting books, 1 00; setting posts at burial ground, 50c; journey to Haverhill, for check lists and reading proof, 1 50; ½ day settling with I. Thom, collector, 50c; ½ day on road by J. R. Rowell's, 50c; 1 day posting books and giving orders, 1 00; ½ day at meeting in school district No. 7, 50c; drawing jurors, 50c; journey to

pay Penttingill note, 50c; 1 day posting books, 1 00; ½ day giving orders, 50c; 1 day apprising property at almshouse, 1 00; horse and sleigh, 25c; 1 day giving orders and posting books, 1 00, $41 50

Paid James Taylor, services as Selectman, half day settling with former Board 50, half day making appointments 50, half day drawing Jurors, etc. 50, four days taking Invoice and enrolling soldiers 4,00, five days Horse and Wagon 5,00, Horse and Wagon to Town House 3 times 1,20, four days assessing taxes 4 00, one day making Surveyor's list 1 00, half day School papers 50, half day Town buriness 50, half day hiring money for the town 50, half day drawing Jurors 50, Horse and Wagon 6 times to Town House 2 00 one day staking out Burial ground 1 00, half day drawing, Jurors 50, half day giving orders 50, half day revising Juror box 50, half day giving orders 50, half day examining road near L. W. Simonds 50, Horse and Wagon 6 times to Town House 2 00, half day giving orders, etc. 50, half day on Check List 50, half day appraising property at Alms House 50, half day on Town bnsiness 50, half day correcting check-list 50, Horse and Sleigh sundry times 2 00 $30 70

Paid Josiah Cluff, services as Selectman, ½ day appointing town officers, 50c; 6 days taking invoice and enrolling soldiers, 6 00; 4 days assessing taxes, 4 00; 1 day making Surveyors' lists, 1 00; ½ day appointing Collector, 50c; 1 day making school papers, 1 00; ½ day on town business, 50c; ½ day drawing Jurors, 50c; ½ day giving orders, 50c; ½ day drawing Jurors, 50c; ½ day giving orders, 50c; ½ day on road near L. W. Simonds', 50c; horse and wagon, 65c; ½ day on town business, 50c; ½ day revising Juror box, 50c; ½ day on town business, 50c; ½ day revising check list, 50c; ½ day in school district No. 7, 50c; horse and sleigh, 25c; 1-2 day on town business, 50c; ½ day drawing Jurors, 50c; ½ day setting posts on burial ground, 50c; 1 day appraising property on town farm, 1 00; horse and sleigh, 50c; 1 day posting warrant and correcting check list, 1 00; 2 days posting books, 2 00; horse & wagon to town house 25 times, 8 75, $33 05

PAID ON ACCOUNT OF ALMSHOUSE.

Paid E. C. Gordon, for blacksmithing,	$10 24
Isaiah Kelly, for seed corn,	75
Benjamin Foster, for 4½ feet wood,	2 50
" " 8 "	4 50
Joseph Webster, for leather and shoes,	5 88
James Taylor, for meat,	27 76
John C. Ewins, for goods delivered J. O'Connor,	4 02
Richard Taylor, for supplies,	31 46
Bailey & Merrill, for potash and yarn,	9 43
J. C. Ewins, for supplies,	13 82
A. Page, for supplies,	8 87
J. O'Connor, for labor on town farm,	9 40
A. Page, for supplies,	3 91
J. C. Ewins, for supplies,	25 98
Jos. Buxton, as Sexton at funeral of Margaret Jones,	3 00

Paid Jos. Buxton, as Sexton at funeral of Jos. Taylor, 2 50 $164 02

Geo. N. Austin, for supplies, 1858: — 4 gallons molasses, 1 32; 4 lbs. saleratus, 24c; 1 lb. starch, 12c; 3 combs, 38c; thread, 25c; 15 lbs. fish, 69c; 1 lb. tea, 50c; 4½ galls. molasses, 1 31; 1 shovel, 90c; 18 lbs. clover seed, 1 80; 1¼ bush. H. G. seed, 3 75; 6 bars soap, 54c; 37 lbs. fish, 1 67; 25 lbs. mackerel, 2 00; 2 lbs. tobacco, 50c; 1 qt. fluid, 16c; 5 lbs. coffee, 50c; 1 lb. tea, 50c; 1 bbl. flour, 7 00; 4 lbs. ch'd sugar, 46c; 6 lbs. rice, 30c; ½ lb. pimento, 14c; 2 lbs. nails, 9c; 1 whip, 23c, garden seeds, 15c; 2 balls twine, 12c; 1 pail, 28c; 1 lb. tea, 50c; ¼ lb. tea, 15c; 18 lbs. mackerel, 1 44; 24 lbs. cod fish. 1 31; 4 lbs. coffee, 48c; 1 lb. tea, 50c; ½ lb. ginger, 6c; 1 bag salt, 1 60; 2 bbls. flour, 14 00, $45 94

1858–59—Paid Geo. N. Austin, for supplies:—4 lbs. coffee, 40c; 2 lbs. saleratus, 14c; 1 bag salt, 20c; 1 bag meal, 2 00; 10 lbs. rice, 50c; 10½ lbs. mackerel, 84c; 32 lbs. pork, 4 00; 1½ peck H. G. seed, 1 13; 1 lb. tea, 50c; ¼ lb. nutmegs, 28c; 6 lbs. mackerel, 48c; 2 balls wicking, 8c; 25 lbs. nails, 1 00; 30 lbs. nails, 1 20; 1 lb. chalk, 3c; 2 doz. clothes pins, 8c; 1 jar, 1 00; 1 lb. tea, 50c; 10 lbs. fish, 40c; 15 lbs. nails, 60c; 1 lb. tobacco, 25c; 50½ lbs. sugar, 4 67; 5 lbs. coffee, 50c; 2 lbs. saleratus, 13c; ¼ lb. cloves, 10c; ½ lb. cream tartar, 18c; ½ lb. hops, 8c; 6 yds. denim, 84c; 20 yds. cotton flannel, 2 40; 18 yds. cotton cloth, 1 71; pegs and sand paper, 8c; 70 crackers, 25c; 1 lb. tea, 50c; 1 bush. salt, 50c; 2 qts. fluid, 30c; 2 yds. drilling, 22c; 1 bbl. flour, 7 00; 10 lbs. sugar, 1 00; ½ lb. tea, 25c, $36 52

Paid M. Foster, for supplies:--10 galls. molasses, 2 70; ½ lb. pepper, 9c; ½ bush. butter salt, 25c; 1 keg, 75c; 1 bbl. flour, 7 75; 1 bag meal, 1 80; 11¾ lbs. fish, 53c; 60 biscuit, 25c; 1 lb. tea, 50c; ½ gall. oil, 45c, $15 07

PAID ON ACCOUNT OF POOR OFF TOWN FARM.

To Geo N. Austin, goods to J C. Downing	2 92	
" " " Jonathan Rowell	0 68	
" " " J. C. Watson	5 00	
Varnum Merrill, wood delivered Downing	1 25	
" " " " J. Rowell	2 62	
John H. Dunlap, support of Sophia Dunlap, 1858	50 00	
Sarah Howarth, support of H. Howarth 1858	33 75	
A. D. Gage, support of Nancy Parker 1858	40 00	
J. C. Ewins, wood delivered S. Bailey	2 57	
" house rent for P. Owens	2 00	
" goods delivered J. Rowell	2 00	
A. Page, goods delivered J. Downing	4 28	
" " " " April 10	2 00	
" " " " May 8	2 00	
" " " J. Rowell, July 16	2 00	
" " " J. Downing, Jan. 20, 1858	0 50	
" " " J. Rowell, Jan. 24, 1858	4 47	
J. C. Ewins, goods delivered J. Rowell	1 69	
O Duston 2d, 12 feet wood delivered J. Rowell	6 00	
Daniel Taylor 8 " " " "	4 00	$169 73

PAID ON REPAIRS AT ALMS HOUSE.

To James Taylor for Lumber	13 23	
Wm. C. Mansfield, mason work	10 20	
Isaac Thom, lumber, &c	31 02	
C. T. Emerson, labor on shed	29 25	
Milo Shed, carpenter work	33 75	—$117 45

RECAPITULATION.

Whole amount in Selectmen's hands		$5,563 77
Schools	1055 80	
Roads and Bridges	68 76	
Non Resident Highway Taxes 1858	29 91	
Snow Paths	36 55	
Contingent Expenses	1490 32	
Almshouse Expenses	261 35	
Transient Poor	169 73	
County Tax, 1858	730 68	
State Tax, 1858	291 90	
John L. Clendenin's Note	88 91	
J. H. Merrill's Note	46 00	
Discount on Taxes, 1858	123 00	
Collecting Taxes, 1858	53 81	
Printing Tax Bills and paying State Tax	12 00	
Abatements, 1858	29 13	
Highway receipts returned, 1858	23 96	
Isaac Thom, abatements, orders, recipts ret'd '57	244 38	
Repairs of Shed at Town Farm	117 45	
Charles Austin, uncollected taxes, 1858,	352 86	
Cash in Treasurer's hands	579 26	—$5805 86
Deduct outstanding orders not returned, (actual)		241 99
		$5,563 77

OUTSTANDING DEBTS AGAINST THE TOWN.

Jemimah Allen's note, due Jan. 1, 1859	178 65	
Abiah Bailey's " " May 6, "	602 60	
Thomas Duston's " " Feb. 28, "	400 00	
Robert Emersons " " Mar. 1, 1858,	200 00	
Moses Marsh's " " Oct. 31, "	692 52	
John Taylor Jr's " " Sep. 20, "	224 72	
Charles Austin " " Mar. 31, 1859,	50 56	
Wm. Moore's " " May 6 "	318 00	
Joseph Ayer's " " July 15, 1858	500 00	
Benj. Foster, year's salary as Sup't & Over'r Poor in full	250 00	—$3399 23

ALMSHOUSE COMMITTEE'S NOTES.

Ebenezer Kimball's note due June 19, 1858	200 12	
——— Crawford's " Dec. 29, "	561 80	
Nathaniel Clark's " July 9, "	212 00	
James W. Smith's " Aug. 15, "	971 00	
David Loud's " June 27, "	300 00	
Obadiah Duston's " Feb. 22, 1859	162 52	—$2407 44
		$5806 67

DUE THE TOWN.

From Charles Austin, Collector 1858	352 85	
W. G. Crowell, Treasurer	579 26	
County, for support of Paupers, 1858	50 00	
Atkinson, for support of Roberts Family	125 00	
John L. Clendenin's note	88 91	
J. H. Merrill's Note,	50 60	
Wm Swasey	3 67	
Hay sold	31 00	
Overseer of Poor	3 26	
Liquors on hand and due from Agent	160 09—	$1444 65
Leaving a balance against the town of		$4362 02

REMARKS.

The Committee take this opportunity to say that they find the forogoing accounts to be all correctly kept and vouched for in the most satisfactory manner, and would moreover say that they have made no estimates to make balances come correctly, and that the foregoing Report shows the actual standing of the town up to the present time.

It will be seen that the debt of the town has been reduced the present fiscal year 85,82. It may be asked how we make this reduction. We would say the report of last year left a balance against the town of $2115 47

To which we add Building Committee's expenses and notes on Alms House of	2332 37
Making debt of last year	$4447 84
Debt the present year	4362 02
Reduction of debt this year	$) 5 82

All of which is respectfully submitted,

JAMES W. BAILEY,
EDWARD GRIFFIN, } Auditors.
ASA S. AUSTIN,

REPORT OF OVERSEER OF POOR.

TOWN OF SALEM, Cr.

By cash for butter,	$28 75	
received of S. Kelly, 2d,	2 00	
for potatoes,	1 00	
support county paupers,	35 37	
1 calf,	5 00	
of Town of Somersworth, for supplies furnished J. C. Watson,	20 00	
for hay and straw,	65 52	
plank,	1 00	
1 shoat,	6 00	
from Town Treasurer,	25 00	
for 1 pig,	1 75	
of Mrs. Allen, for team work,	3 00—	$194 39

TOWN OF SALEM,		Dr.
To paid B. Foster, for supplies,	$22 36	
John Kimball, for use of bull,	75	
H. Smith, sawing wood at Rowell's,	50	
Bolkcom & Whittier, for goods,	6 06	
F. P. Wells, for crockery,	1 66	
for 1 set cart boxes, &c.,	1 12	
for cap for Robert's boy,	37	
J. Taylor, for oats, 8 bushels,	4 40	
A. Page, for 33 1-4 yards print,	3 66	
" " 12 "	48	
Nathaniel Chase, 82 lbs. pork,	8 87	
for 10 shad,	1 50	
V. Merrill, for 2 days' work,	1 67	
for goods for Mrs. Roberts',	1 38	
for cheese tub and strainers,	1 25	
A. Page, 2 days cradling oats,	4 00	
V. Merrill, for 2 days' labor,	2 00	
Morrison & Co., for potash,	1 80	
J. Rowell,	50	
Williams & Berry, for sash,	7 00	
" " 1 door,	1 50	
W. Watson, for lead,	2 48	
for 4 lbs. wrought nails,	36	
for butts and screws,	14	
J. Taylor, for plank,	42	
A. Chase, 2 casks lime,	2 00	
" 2 bush. hair,	50	
D. Merrill, for beef,	79	
W. Webster, stoning well,	50	
J. Pierson, for stone work,	4 75	
Mrs. Huldah Jones,	1 00	
J. Davis, for robe,	6 00	
Lebosquet & Co., for funnel,	2 34	
J. Fuller, for 2 pair rubbers,	1 20	
R. B. Whittier, for goods,	4 59	
G. B. Rowell, for labor, haying,	11 50	
transient poor,	1 25	
E. Dole & Son, for 3 coffins and robes,	15 00	
J. O'Connor, for labor on farm,	55 08	
J. Allen, for pork,	1 75	
for pork delivered J. Rowell,	66	
" " J. C. Downing,	66	
for butter " J. Rowell,	33	
B. Foster, for 2 bbls. apples,	2 00	
J. P. Ball, for digging grave,	1 00	
for 1-2 M. shingles,	2 00	—$194 39
Balance in Overseer's hands,		3 26
		$191 13

APPRISAL OF PROPERTY AT THE ALMSHOUSE.

Taken Feb. 17th, 1859:—1 yoke oxen, 125 00; 5 cows, 1 50; 3 heifers, 50 00; 2 calves, 20 00; 1 horse, 90; 21 fowls, 8 00; 6 shoats, 50 00; 13 tons English hay, 160 00; 2 do. Meadow do., 15 00; corn fodder, 5 00; 59 bush. corn, 59 00; 53 do. oats, 31 80;

10 do. meal, 10 00; 4½ do. white beans, 9 00; ½ do. peas, 1 00; 150 do. potatoes, 75 00; vegetables, 3 00; 1½ bbl. vinegar, 5 00; 400 lbs. pork, 50 00; 115 lbs. ham, 16 75, 110 lbs. fresh pork, 11 00; 53 lbs. butter, 13 25; ¾ bbl. flour, 5 50; 170 lbs. cheese, 20 40; 120 lbs. lard, 18 00; apples, 2 00; 2 bush. cranberries, 6 00; 4 galls. molasses, 1 20; coffee, 50c; tea, 50c; fluid, 33c; feetings and yarn, 2 75; 4 ploughs, 18 00; 6 hay forks, 2 25; 2 manure forks, 1 00; 1 horse rake, 8 00; 5 shovels 2 00; 2 ox yokes, 2 50; 1 harrow, 3 00; 1 ox sled, 3 00; old iron, 2 00, 2 pair steelyards, 60c; 1 cart rope, 40c; pickets, 60c; soap & casks, 1 75; 15 curtains, 3 00; 1 cheese press, 75c; 1 vinegar pipe, 2 50; 4 meat barrels, 2 00; 3 tubs, 1 00; casks & boxes, 3 00; 1 feed trough, 2 00; 4 kegs, 2 00; 2 buckets, 1 00; pails, 75c; cheese-hoop and tub, 2 00; 2 churns, 3 00; 2 brass kettles, 6 00; 2 mirrors, 25c; 1 clock, 1 75; lamps & candlesticks, 1 25; eggs, 1 00; chests and trunks, 3 75; trunks and drawers, 4 50; 11 yds. carpeting, 3 00; trunk and clothing, 7 00; 1 stove and apparatus, 15 00; 1 stove and funnel, 9 00; chairs and tables, 11 50; 7 bedsteads, 21 00; 3 do. and cords, 2 00; 13 feather beds and ticks, 78 00; 15 pair sheets, 11 50; pillow cases, 3 50; coverlets and quilts, 20 00; 20 towels, 2 25; ticking, 3 50; wearing apparel, 125 00; straw ticks, 15 00; 39 pillows, 13 50; 3 blankets, 1 75; 1 ox cart, 10 00; 1 cleaver and pin, 50c; 1 horse wagon, 5 50; 2 drags, 2 00, 1 sleigh and harness, 10 00; 2 grind-stones, 1 00; 3 draught chains, 3 00; 2 small chains, 45c; 1 whiffletree and chain, 1 50; 2 iron bars, 2 00; 3 hoes, 75c; 1 manure hook, 50c; 1 wheel-barrow, 5 00; 4 axes, 1 50; 1 cultivator, 2 50; scythes and snaths, 3 50; 2 augers, 30c; 1 hay rack, 2 00; 4 rakes, 75c; 1 hay cutter, 50c; 1 bog hoe, 50c; pick and wrench, 80c; 2 ladders, 1 00; sickle and corn cutter, 4 00; square and plane, 75c; 1 beetle and wedges, 75c, shave and hammer, 80c, blanket and halter, 1 50; 2 table covers, 80c; meal bags, 1 75; knives, forks and spoons, 2 00; cupboard, 3 00; books, 2 50; 1 safe crib, 12 00; 3 milk cans, 1 50; hard soap, 30c; 1 buffalo robe, 6 00; firkins, 1 00; salt, 30c; boxes and old casks, 3 50, 2 trays and mortar, 1 75; leather, 1 00; mats, 30c; 5 baskets, 1 00; medicine, 50c; wicking, 15c; tobacco, 15c; old lumber, 6 00; lantern, 75c; prepared wood, 15 00; cord wood, 18 00; spices, 1 00, $1587 68

APPRAISAL OF REAL ESTATE.

Owned by town, not included in the foregoing, viz:—

Town Farm,	$4700 00	
Wood Land,	350 00	
Personal Property at Town Farm,	1587 68	
Town House,	1000 00	$7637 68

LIQUOR AGENCY.

Dr.—J. Buxton, Agent 1857, amount of sales			488 09
Cr.— " Cash paid for Liquors and freight	394 08		
" Salary	60 00	454 08	
Cash Balance paid town			34 01

Dr.—Agency for Liquors received E. D. Sargent	122 92	
Cr.— " " " returned	102 02	
Deduct from Cash balance		20 90
Balance in favor of town		$13 11
Dr.—Geo. N. Austin, Cash received for sales		439 99
Cr.—Agency paid for Liquors	284 56	
" salary	75 00	—359 56
Cash balance due the town		$80 43
Dr.—Agency, Liquors received from former Agent	110 63	
Cr.— " Liquors on hand, March 1859	79 60	
Stock reduced during year		$31 03
Profit		$49 40

GEO. N. AUSTIN, Agent.

SCHOOL REPORT.

The Superintending School Committee would submit the following Report for the year ending March, 1859.

In our ten School Districts, we have had nineteen terms, there being but one long term in District No. 2. In these nineteen Schools, there have been employed sixteen different Teachers,—six males and ten females. Length of all the Summer Schools in weeks, 119,—Winter Schools $73\frac{1}{3}$. No. of Scholars who have attended during the year, 520,—263 boys and 257 girls. Average attendance throughout the town, 251. Amount of money raised by town tax, for support of Schools, 854,84; from the Literary Fund 112,00; Railroad Tax, 89,00; making the whole amount expended for Schools $1055,80. The amount appropriated to each scholar, being according to valuation of property, varies from 1,55 to 6,35; a fact which may be worthy of some notice, though an evil which may not be easily removed.

Your Committee has visited all the Schools, as the law requires, near their commencing and closing, with the exception of four or five of the Winter Schools, which closed when he was out of town, at some distance, and could not be present consistently with apparent duty, had he been duly notified. Yet, having visited all at the commencement, and all

of them at their close, and at least half of the Winter Schools at their close, your Committee can say that, so far as he has been able to judge, our School Teachers, during the past year have, without exception, been faithful in the discharge of their duties, and in many instances very laborious. That there has been no error in judgment, we do not pretend, and have no good reason to expect.

Our Schools, as a whole, have been as prosperous as in other years. Some of our Teachers, in both Summer and Winter, were very successful; and others, perhaps, not less worthy or efficient, might have been as much so, had it not been for want of proper accommodations, of the sympathy and co-operation of parents, and unhappy divisions in the districts where their lot was cast. In this way a few of our Schools who were furnished with worthy teachers had been almost entirely broken up. We hope that parents, consulting their own interest, that of their children and the community, will guard against the existence of such evils in time to come. If they continue to exist, the community will suffer, yet not so much as they and their children.

Much has been said in years past, of the importance of having new School Houses in five of our Districts, where there are houses either not large enough to accommodate the pupils, or in a dilapidated, miserable condition. But it has been to little purpose. A want of interest in the education of the young, and a want of union, have prevented any efficient effort. And thus it will continue to be until these unhappy differences are removed, which, in the opinion of your Committee should be in 1859.

In relation to School Districts, there are some things worthy of consideration. Some of our Schools are very large, and others are very small. In District No. 1, ninety different Scholars are reported; in District No. 2, only 8; in District No. 6, ninety-eight diffeernt scholars are reported.

While your Committee would not recommend a division in any District of medium size, say containing from 40 to 65 scholars, simply because there is some wrong feeling between individuals or families, yet he would recommend some change in the Districts which have been named. And he would suggest that District No. 2, be enlarged so as to include the five families living east of the cause-way on the Haverhill road, thus giving a little relief to District No. 1, He would also suggest, that there be a new District formed near the Railway Station, to be made up in part from District No. 1, in part from District No. 6, and if it should be thought best, include one or two families on the Turnpike, now belonging to District No. 8.

In closing your Committee would notice the commendable interest which has been manifested by citizens in some parts of the town in visiting the Schools. During the year, 311 have shown their interest by personal visits. May this number not only increase from year to year, but may parents and friends feel that there should be, and must be a moral influence in each School, such as is found where the Bible is made the Great Text-Book, and there only. Then, and only then, have they reason to hope that these Schools will prove rich blessings to their children, to the community and to the world.

Respectfully submitted,

WILLIAM PAGE, Sup'g School Committee.

Salem, N. H., March 1, 1859.

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James C. Steele